

## LOCAL INSPECTION

The matter of enforcing city and State ordinances governing the operation of local slaughtering and packing plants in a uniform and effective manner is a problem which concerns local health officials. In most such cases problems are involved which make adequate enforcement difficult. As a result, sanitation in local slaughter houses in a majority of cases studied lacked thoroughness. Deficiencies in most cases were not unknown to local health officials. The importance of safeguarding the health of a community can not be questioned and the value of uniformity in enforcement of adequate regulations needs serious consideration.

## BOOKKEEPING

A general lack of adequate bookkeeping systems in a large percentage of the markets, and a total absence of any system in many mar-

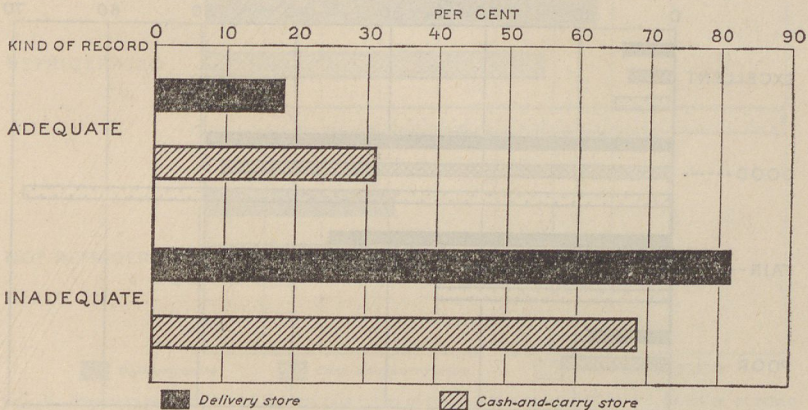


Fig. 7.—When the stores are grouped according to the kind of records, excluding the chain systems only 27 per cent were found in which records were considered adequate. In other words 73 per cent of stores, excluding chain stores, did not keep records which would show results. All chain systems were found to have complete records

kets, is an outstanding feature brought out by the study. Most of the small markets, including straight meat markets and combination stores, had no adequate accounts.

As in the case of sanitation, dependable and accurate records and accounts were found to go hand in hand with a practical knowledge of the business. Other than a record of receipts and disbursements from which to figure income-tax returns, a marked lack of any adequate system was found in small stores generally. Approximately 70 per cent of this type are trying to operate without records that will show results. Records of results is one of the prime requisites of an efficient store, and is the only method by which efficiency and progress can be measured. Without such a system no merchant can intelligently render a public service and meet competition.

In combination stores, separate costs covering operation of the meat department were seldom found. Many operators of such stores do not realize that all departments can not be operated on the same percentage of overhead, yet the variations in these respects are not generally considered.